IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FOURTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 13673 of 2004

Between:

M/s. Irrigation Equipment Corporation, "Vishal" Ist Floor,
1-8-303/4B/2, S.P. Road, Secunderabad,
Rep. by its Managing Partner, Sri R. Govind Hari.

..... PETITIONER

AND

1 Commercial Tax Officer, Gandhinagar Circle,
Hyderabad.
2 Deputy Commissioner (CT), Secunderabad Division,
Secunderabad.
3 Additional Commissioner (CT) (L), Andhra Pradesh,
Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ or order or direction particularly one in the nature of Writ of Mandamus granting stay of collection of the balance disputed tax of Rs.31, 831/- in respect of Assessment year 1997-98 and disputed tax of Rs. 1,00,490/- in respect of assessment year 1998-99 arising in pursuance of the proceedings of the third respondent dated 06-07-2004 passed in CCT's Ref.No. LIII(1)/1058/2004 pending disposal of the appeal before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner:MR.SKRISHNA MURTHY

Counsel for the Respondents : GP FOR COMMERCIAL TAX

The Court made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki).

The petitioner had filed an application for stay, before the Additional Commissioner of Commercial Taxes (Legal), Hyderabad, pending appeal before the Tribunal. The Additional Commissioner rejected the application and the writ petition is filed.

In the interest of justice, we direct that 50 per cent of the liability shall be discharged within a period of six weeks, subject to outcome of the appeal. For six weeks, there shall be an unconditional stay and stay shall continue if half of the liability is discharged during this period. If the petitioner fails to deposit the amount, the stay shall stand vacated automatically. However, if the petitioner has already paid any amount towards the disputed tax, while calculating the 50 per cent amount, the amount paid by the petitioner shall be given credit to.

The writ petition is accordingly disposed of. No costs.

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(BILAL NAZKI, J)

4th August, 2004.

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(S.ANANDA REDDY, J)

vrn

To

1 Commercial Tax Officer, Gandhinagar Circle,
Hyderabad.
2 Deputy Commissioner (CT), Secunderabad Division,
Secunderabad.
3 Additional Commissioner (CT) (L), Andhra Pradesh,
Hyderabad.

4 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court Buildings, A.P., Hyderabad (OUT)

5 Two C.D copies